



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: BRILLION MUNICIPAL WATER UTILITY

Principal Office: 130 CALUMET STREET  
BRILLION, WI 54110

For the Year Ended: DECEMBER 31, 1999

**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



**TABLE OF CONTENTS**

<b>Schedule Name</b>	<b>Page</b>
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 <b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
 <b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

---

**IDENTIFICATION AND OWNERSHIP**

---

**Exact Utility Name:** BRILLION MUNICIPAL WATER UTILITY**Utility Address:** 130 CALUMET STREET  
BRILLION, WI 54110**When was utility organized?** 1/1/1921**Report any change in name:****Effective Date:****Utility Web Site:**

---

**Utility employee in charge of correspondence concerning this report:**

---

**Name:** DAWN WAGNER**Title:** CITY ADMINISTRATOR**Office Address:**130 CALUMET STREET  
BRILLION, WI 54110**Telephone:** (920) 756 - 2250**Fax Number:** (920) 756 - 2351**E-mail Address:**

---

**Individual or firm, if other than utility employee, preparing this report:**

---

**Name:** MR PAUL G. DENIS CPA**Title:** SHAREHOLDER**Office Address:** SCHENCK & ASSOCIATES S.C.200 S. WASHINGTON ST  
P.O. BOX 1000  
GREEN BAY, WI 54305-1000**Telephone:** (920) 455 - 4300 EXT 117**Fax Number:** (920) 435 - 4380**E-mail Address:**

---

**President, chairman, or head of utility commission/board or committee:**

---

**Name:** NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

---

**Are records of utility audited by individuals or firms, other than utility employee?** YES

---

**IDENTIFICATION AND OWNERSHIP**

---

---

**Individual or firm, if other than utility employee, auditing utility records:**

---

**Name:** MR PAUL G. DENIS CPA**Title:** SHAREHOLDER**Office Address:** SCHENCK & ASSOCIATES S.C.

200 S. WASHINGTON ST

P.O. BOX 1000

GREEN BAY, WI 54305

**Telephone:** (920) 455 - 4300 EXT 117**Fax Number:** (920) 435 - 8227**E-mail Address:****Date of most recent audit report:** 2/16/2000**Period covered by most recent audit:** 1/1/99-12/31/99

---

**Names and titles of utility management including manager or superintendent:**

---

**Name:** DAWN WAGNER**Title:** CITY ADMINISTRATOR**Office Address:**

130 CALUMET STREET

BRILLION, WI 54110

**Telephone:** (920) 756 - 2351**Fax Number:** (920) 756 - 2250**E-mail Address:**

---

**Name of utility commission/committee:**    Utility Commission

---

---

**Names of members of utility commission/committee:**

LEONARD KOPIDLANSKY

MARY JO KRUEGER

ROBERT MATHIEBE, MAYOR

I. MOLLEN, JR

DAVE SCHWANN, VICE-CHAIRPERSON

GERALD SONNABOND

WALTER SONNABOND

JEFF WITTMAN, CHAIRPERSON

---

**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** 

---

**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?**    YES

---

**Provide the following information regarding the provider(s) of contract services:**

---

## IDENTIFICATION AND OWNERSHIP

---

**Firm Name:** MIDWEST CONTRACT OPERATIONS, INC. (MCO)

1377 MIDWAY ROAD

P.O. BOX 418

MENASHA, WI 54952-0418

**Contact Person:** RANDY MUCH

**Title:** MANAGER

**Telephone:** (920) 751 - 4299

**Fax Number:** (920) 751 - 4284

**E-mail Address:**

---

**Contract/Agreement beginning-ending dates:**    12/1/1998            12/1/2003

**Provide a brief description of the nature of Contract Operations being provided:**

MCO is responsible to provide management, supervision and certified personnel necessary to conduct the operation and maintenance of the City's regulated water utility and non-regulated sewer utility. The City makes policy decisions and process billings.

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	427,246	375,229	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	218,088	187,188	<b>2</b>
Depreciation Expense (403)	67,126	63,407	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	53,604	53,564	<b>5</b>
<b>Total Operating Expenses</b>	<b>338,818</b>	<b>304,159</b>	
<b>Net Operating Income</b>	<b>88,428</b>	<b>71,070</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>88,428</b>	<b>71,070</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	21,277	26,055	<b>10</b>
Miscellaneous Nonoperating Income (421)	0	0	<b>11</b>
<b>Total Other Income</b>	<b>21,277</b>	<b>26,055</b>	
<b>Total Income</b>	<b>109,705</b>	<b>97,125</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>12</b>
Other Income Deductions (426)	0	0	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>109,705</b>	<b>97,125</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	60,131	64,980	<b>14</b>
Amortization of Debt Discount and Expense (428)	2,732	2,732	<b>15</b>
Amortization of Premium on Debt--Cr. (429)			<b>16</b>
Interest on Debt to Municipality (430)	0	0	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)			<b>19</b>
<b>Total Interest Charges</b>	<b>62,863</b>	<b>67,712</b>	
<b>Net Income</b>	<b>46,842</b>	<b>29,413</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	573,344	634,401	<b>20</b>
Balance Transferred from Income (433)	46,842	29,413	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>23</b>
Appropriations of Surplus--Debit (436)	3,151	90,470	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>617,035</b>	<b>573,344</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST EARNED ON CASH AND INVESTMENTS	20,998	5
INTEREST EARNED ON SPECIAL ASSESSMENTS	279	6
<b>Total (Acct. 419):</b>	<b>21,277</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		7
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		8
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		9
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		10
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		11
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215	3,151	12
<b>Total (Acct. 436)--Debit:</b>	<b>3,151</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		13
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	



**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	427,246	0	0	0	<b>427,246</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>427,246</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>427,246</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	14,518		<b>14,518</b>	<b>1</b>
Electric operating expenses			<b>0</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses			<b>0</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts			<b>0</b>	<b>8</b>
Electric utility plant accounts			<b>0</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts			<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>14,518</b>	<b>0</b>	<b>14,518</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	2,958,697	2,858,366	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	873,629	808,674	<b>2</b>
<b>Net Utility Plant</b>	<b>2,085,068</b>	<b>2,049,692</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	7,509	16,647	<b>6</b>
Special Funds (125)	450,465	453,222	<b>7</b>
<b>Total Other Property and Investments</b>	<b>457,974</b>	<b>469,869</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	8,309	49,206	<b>8</b>
Temporary Cash Investments (132)	0		<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	130,281	68,368	<b>11</b>
Other Accounts Receivable (143)	0	0	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	0	0	<b>14</b>
Materials and Supplies (150)	12,583	12,508	<b>15</b>
Prepayments (165)	7,265	6,626	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>158,438</b>	<b>136,708</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	36,400	39,132	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>36,400</b>	<b>39,132</b>	
<b>Total Assets and Other Debits</b>	<b>2,737,880</b>	<b>2,695,401</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	87,175	87,175	<b>21</b>
Appropriated Earned Surplus (215)	178,939	175,788	<b>22</b>
Unappropriated Earned Surplus (216)	617,035	573,344	<b>23</b>
<b>Total Proprietary Capital</b>	<b>883,149</b>	<b>836,307</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,050,000	1,065,000	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other Long-Term Debt (224)	72,065	104,460	<b>26</b>
<b>Total Long-Term Debt</b>	<b>1,122,065</b>	<b>1,169,460</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	86,523	43,064	<b>28</b>
Payables to Municipality (233)	0	0	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	53,000	53,000	<b>31</b>
Interest Accrued (237)	12,472	14,060	<b>32</b>
Other Current and Accrued Liabilities (238)	652	1,051	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>152,647</b>	<b>111,175</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	580,019	578,459	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>2,737,880</b>	<b>2,695,401</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	2,813,562	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (102)					<b>2</b>
Utility Plant in Process of Reclassification (103)					<b>3</b>
Utility Plant Leased to Others (104)					<b>4</b>
Property Held for Future Use (105)					<b>5</b>
Completed Construction not Classified (106)					<b>6</b>
Construction Work in Progress (107)	145,135				<b>7</b>
Utility Plant Acquisition Adjustments (108)					<b>8</b>
Other Utility Plant Adjustments (109)					<b>9</b>
<b>Total Utility Plant</b>	<b>2,958,697</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	873,629	0	0	0	<b>10</b>
<b>Total Accumulated Provision</b>	<b>873,629</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>2,085,068</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	808,674				<b>808,674</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	67,126				<b>67,126</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	2,561				<b>2,561</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>69,687</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>69,687</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	3,075				<b>3,075</b>	<b>15</b>
Cost of removal	1,657				<b>1,657</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>4,732</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,732</b>	<b>19</b>
<b>Balance End of Year</b>	<b>873,629</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>873,629</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	12,583	12,508	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>12,583</b>	<b>12,508</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1987 Mortgage Revenue Bonds	1,020	428	8,165	<b>1</b>
1997 Mortgage Revenue Bonds	1,712	428	28,235	<b>2</b>
<b>Total</b>			<b>36,400</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	<b>3</b>
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	87,175	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b>87,175</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
1997 Mortgage Revenue Bonds	11/01/1997	11/01/2016	5.15%	1,050,000	<b>1</b>
<b>Total Bonds (Account 221):</b>				<b>1,050,000</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>	
<b>Other Long-Term Debt (224)</b>					
1992 State Trust Fund Loan	08/26/1992	03/15/2002	5.75%	4,523	<b>1</b>
1991 State Trust Fund Loan	12/11/1997	03/15/2001	5.75%	67,542	<b>2</b>
<b>Total for Account 224</b>				<b>72,065</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	53,000	1
<b>Accruals:</b>		
Charged water department expense	53,604	2
Charged electric department expense		3
Charged sewer department expense	945	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>54,549</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	53,000	6
Social Security taxes	1,110	7
PSC Remainder Assessment	439	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>54,549</b>	
<b>Balance end of year</b>	<b>53,000</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
1997 Mortgage Revenue Bonds	9,305	55,590	55,712	9,183	2
<b>Subtotal</b>	<b>9,305</b>	<b>55,590</b>	<b>55,712</b>	<b>9,183</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
1991 State Trust Fund Note	4,488	4,264	5,669	3,083	4
1992 State Trust Fund Note	267	277	338	206	5
<b>Subtotal</b>	<b>4,755</b>	<b>4,541</b>	<b>6,007</b>	<b>3,289</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>14,060</b>	<b>60,131</b>	<b>61,719</b>	<b>12,472</b>	



**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	578,459	0	0	0	0	<b>578,459</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	1,560					<b>1,560</b>	<b>2</b>
For Mains						<b>0</b>	<b>3</b>
<b>Other (specify):</b>							
NONE						<b>0</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>580,019</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>580,019</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	<b>6</b>

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENT RECEIVABLE	7,509	2
<b>Total (Acct. 124):</b>	<b>7,509</b>	
<b>Special Funds (125):</b>		
DEPRECIATION FUND	94,149	3
REVENUE BOND RESERVE FUND	103,200	4
GENERAL OBLIGATION NOTE RETIREMENT FUND	43,308	5
BOND CONSTRUCTION FUND	209,808	6
<b>Total (Acct. 125):</b>	<b>450,465</b>	
<b>Notes Receivable (141):</b>		
NONE		7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	130,281	8
Electric		9
Sewer (Regulated)		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 142):</b>	<b>130,281</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
<b>Other (specify):</b>		
NONE		14
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
NONE		15
<b>Total (Acct. 145):</b>	<b>0</b>	
<b>Prepayments (165):</b>		
JANUARY 2000 MCO CONTRACT PAYMENT	6,712	16
WI RURAL WATER ASSOCIATION DUES	230	17
JANUARY 2000 EMPLOYEE INSURANCE	323	18
<b>Total (Acct. 165):</b>	<b>7,265</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
<b>Extraordinary Property Losses (182):</b>	
NONE	19
<b>Total (Acct. 182):</b>	<b>0</b>
<b>Other Deferred Debits (183):</b>	
NONE	20
<b>Total (Acct. 183):</b>	<b>0</b>
<b>Payables to Municipality (233):</b>	
NONE	21
<b>Total (Acct. 233):</b>	<b>0</b>
<b>Other Deferred Credits (253):</b>	
NONE	22
<b>Total (Acct. 253):</b>	<b>0</b>

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	2,809,180	0	0	0	<b>2,809,180</b>	<b>1</b>
Materials and Supplies	12,545	0	0	0	<b>12,545</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	841,151	0	0	0	<b>841,151</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	579,239	0	0	0	<b>579,239</b>	<b>6</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>1,401,335</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,401,335</b>	
Net Operating Income	88,428	0	0	0	<b>88,428</b>	<b>8</b>
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>6.31%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>6.31%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	87,175	1
Appropriated Earned Surplus	177,363	2
Unappropriated Earned Surplus	595,189	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>859,727</b>	
<b>Net Income</b>		
Net Income	46,842	5
<b>Percent Return on Proprietary Capital</b>	<b>5.45%</b>	

---

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

---

**1. Acquisitions.**

---

**2. Leaseholder changes.**

---

**3. Extensions of service.**

---

**4. Estimated changes in revenues due to rate changes.**

The PSC approved rates were implemented during 1999.

---

**5. Obligations incurred or assumed, excluding commercial paper.**

---

**6. Formal proceedings with the Public Service Commission.**

---

**7. Any additional matters.**

---

---

## FINANCIAL SECTION FOOTNOTES

---

### Distribution of Total Payroll (Page F-05)

The reported amount includes only City personnel costs. MCO contract payments are included with water utility payroll costs in various accounts on page w-5.

---

### Balance Sheet (Page F-06)

Account 142 - The increase in the customer accounts receivable balance at December 31, 1999 is due to the following:

1. Increase in water rates during 1999.
  2. Amounts due Utility from prior quarters were not placed on the roll but collected in 2000.
  3. Utility bills to general customers were sent out in early 2000 so no collections were received. In 1998, some payments were received prior to year end.
  4. The City's portion of hydrant rental charges was paid in 2000. In 1998, the City paid their charges prior to year end.
- 

### Identification and Ownership - Contacts (Page iv)

June 19, 2000

Ms. Dawn Wagner, City Administrator  
Brillion Municipal Water Utility  
130 Calumet Street  
Brillion, WI 54110-1118

1999 Analytical Review DWCCA-710-ELE

Dear Ms. Wagner:

The Public Service Commission has completed their analytical review of your 1999 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1999 annual report.

Thank you for your efforts in preparing your 1999 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

Elaine Engelke  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

ELE:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\no prob CEM.doc

cc: Mr. Jeff Wittman, Chairperson

---

**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	424,210	1
<b>Total Sales of Water</b>	<b>424,210</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	548	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	2,488	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>3,036</b>	
<b>Total Operating Revenues</b>	<b>427,246</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	7,693	8
Pumping Expenses (620-625)	50,023	9
Water Treatment Expenses (630-635)	89,326	10
Transmission and Distribution Expenses (640-655)	30,505	11
Customer Accounts Expenses (901-904)	14,345	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	26,196	14
<b>Total Operation and Maintenance Expenses</b>	<b>218,088</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	67,126	15
Amortization Expense (404-407)		16
Taxes (408)	53,604	17
<b>Total Other Operating Expenses</b>	<b>120,730</b>	
<b>Total Operating Expenses</b>	<b>338,818</b>	
<b>NET OPERATING INCOME</b>	<b>88,428</b>	



**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	945	51,847	103,645	4
Commercial	99	13,557	21,620	5
Industrial	21	227,187	198,104	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,065</b>	<b>292,591</b>	<b>323,369</b>	
Private Fire Protection Service (462)	19		7,680	7
Public Fire Protection Service (463)	1		84,761	8
Other Sales to Public Authorities (464)	13	7,303	8,400	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>1,098</b>	<b>299,894</b>	<b>424,210</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
------------------------------------	--	--	-------------------------------

NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	84,761	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>84,761</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	548	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>548</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	2,488	10
<b>Other (specify):</b>		
NONE		11
<b>Total Other Water Revenues (474)</b>	<b>2,488</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	7,128	3
Maintenance of Water Source Plant (605)	565	4
<b>Total Source of Supply Expenses</b>	<b>7,693</b>	
<b>PUMPING EXPENSES</b>		
Operation Labor (620)	8,195	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	27,235	7
Operation Supplies and Expenses (623)	106	8
Maintenance of Pumping Plant (625)	14,487	9
<b>Total Pumping Expenses</b>	<b>50,023</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	25,527	10
Chemicals (631)	43,678	11
Operation Supplies and Expenses (632)	1,851	12
Maintenance of Water Treatment Plant (635)	18,270	13
<b>Total Water Treatment Expenses</b>	<b>89,326</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)		14
Operation Supplies and Expenses (641)		15
Maintenance of Distribution Reservoirs and Standpipes (650)	773	16
Maintenance of Mains (651)	16,879	17
Maintenance of Services (652)	5,629	18
Maintenance of Meters (653)	4,330	19
Maintenance of Hydrants (654)	2,894	20
Maintenance of Other Plant (655)		21
<b>Total Transmission and Distribution Expenses</b>	<b>30,505</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	3,388	22
Accounting and Collecting Labor (902)	10,320	23
Supplies and Expenses (903)	637	24
Uncollectible Accounts (904)		25
<b>Total Customer Accounts Expenses</b>	<b>14,345</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		26
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	4,198	27
Office Supplies and Expenses (921)	4,902	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	5,030	30
Property Insurance (924)	1,119	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	4,731	33
Regulatory Commission Expenses (928)	4,874	34
Miscellaneous General Expenses (930)	637	35
Transportation Expenses (933)	571	36
Maintenance of General Plant (935)	134	37
<b>Total Administrative and General Expenses</b>	<b>26,196</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>218,088</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		53,000	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		945	2
<b>Net property tax equivalent</b>		<b>52,055</b>	
Social Security		1,110	3
PSC Remainder Assessment		439	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>53,604</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

<b>Particulars (a)</b>	<b>Units (b)</b>	<b>Total (c)</b>	<b>County A (d)</b>	<b>County B (e)</b>	<b>County C (f)</b>	<b>County D (g)</b>	
County name			Calumet				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.201438				3
County tax rate	mills		5.312508				4
Local tax rate	mills		13.105237				5
School tax rate	mills		12.407827				6
Voc. school tax rate	mills		1.824325				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>32.851335</b>				10
Less: state credit	mills		1.705180				11
<b>Net tax rate</b>	mills		<b>31.146155</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>13.105237</b>				14
<b>Combined School Tax Rate</b>	mills		<b>14.232152</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>27.337389</b>				17
<b>Total Tax Rate</b>	mills		<b>32.851335</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.832155</b>				19
<b>Total tax net of state credit</b>	mills		<b>31.146155</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>25.918416</b>				21
Utility Plant, Jan. 1	\$	<b>2,858,366</b>	2,858,366				22
Materials & Supplies	\$	<b>12,508</b>	12,508				23
<b>Subtotal</b>	\$	<b>2,870,874</b>	<b>2,870,874</b>				24
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>2,870,874</b>	<b>2,870,874</b>				26
Assessment Ratio	dec.		0.992857				27
<b>Assessed Value</b>	\$	<b>2,850,367</b>	<b>2,850,367</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>25.918416</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>73,877</b>	<b>73,877</b>				30
Tax Equivalent per 1994 PSC Report	\$	56,131					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	53,000					32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>53,000</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	22,688		4
Structures and Improvements (311)	130,761		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	153,099		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	29,554		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>336,102</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	291,290		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	32,582		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	112,280		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	4,363		20
<b>Total Pumping Plant</b>	<b>440,515</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	56,047		22
Water Treatment Equipment (332)	235,621		23
<b>Total Water Treatment Plant</b>	<b>291,668</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25



**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			22,688	4
Structures and Improvements (311)			130,761	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			153,099	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			29,554	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>336,102</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			291,290	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			32,582	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			112,280	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			4,363	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>440,515</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			56,047	22
Water Treatment Equipment (332)			235,621	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>291,668</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	181,056		26
Transmission and Distribution Mains (343)	1,116,317		27
Fire Mains (344)	0		28
Services (345)	124,055	1,560	29
Meters (346)	100,456	4,901	30
Hydrants (348)	104,248	2,382	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>1,626,132</b>	<b>8,843</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	1,488		34
Office Furniture and Equipment (391)	5,395		35
Computer Equipment (391.1)	28,747	2,995	36
Transportation Equipment (392)	19,989		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	7,182		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	1,500		41
Communication Equipment (397)	46,081		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>110,382</b>	<b>2,995</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,804,799</b>	<b>11,838</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>2,804,799</b>	<b>11,838</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			181,056	26
Transmission and Distribution Mains (343)			1,116,317	27
Fire Mains (344)			0	28
Services (345)	300		125,315	29
Meters (346)	2,150		103,207	30
Hydrants (348)	625		106,005	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>3,075</b>	<b>0</b>	<b>1,631,900</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			1,488	34
Office Furniture and Equipment (391)			5,395	35
Computer Equipment (391.1)			31,742	36
Transportation Equipment (392)			19,989	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			7,182	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			1,500	41
Communication Equipment (397)			46,081	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>113,377</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,075</b>	<b>0</b>	<b>2,813,562</b>	
Common Utility Plant Allocated to Water Department			0	46
<b>Total utility plant in service</b>	<b>3,075</b>	<b>0</b>	<b>2,813,562</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			26,817	26,817	1
February			25,078	25,078	2
March			27,674	27,674	3
April			24,878	24,878	4
May			29,492	29,492	5
June			30,512	30,512	6
July			26,783	26,783	7
August			31,239	31,239	8
September			29,998	29,998	9
October			29,241	29,241	10
November			28,220	28,220	11
December			26,298	26,298	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>336,230</b>	<b>336,230</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				5,713	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				330,517	16
Less: Water sold				299,894	17
Losses and unaccounted for				30,623	18
Percent unaccounted for to the nearest whole percent (%)				9%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Water sales not included					
Maximum gallons pumped by all methods in any one day during reporting year				1,355	21
Date of maximum:    5/10/1999					22
Cause of maximum:					23
Seasonal use.					
Minimum gallons pumped by all methods in any one day during reporting year				412	24
Date of minimum:    1/1/1999					25
Total KWH used for pumping for the year				554,320	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
MAIN STREET	Well #1	805	12	434,880	Yes	<b>1</b>
MAIN STREET	Well #2	178	24	845,280	Yes	<b>2</b>
WATER STREET	Well #3	185	24	999,360	Yes	<b>3</b>
RYAN STREET	Well #4	685	18	325,440	Yes	<b>4</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	BOOSTER 1	BOOSTER 2	BOOSTER 3	<b>1</b>
Location	MAIN STREET	MAIN STREET	WATER STREET	<b>2</b>
Purpose	B	B	B	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	PEABODY FLOWAY	PEABODY FLOWAY	LAYNE MEMPHIS	<b>5</b>
Year Installed	1987	1987	1989	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	575	575	665	<b>8</b>
Pump Motor or Standby Engine Mfr	U S MOTORS	U S MOTORS	U S MOTORS	<b>9</b>
Year Installed	1987	1987	1989	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	40	40	40	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	WELL #1	WELL #2	WELL #3	<b>14</b>
Location	MAIN STREET	MAIN STREET	WATER STREET	<b>15</b>
Purpose	P	P	P	<b>16</b>
Destination	T	T	T	<b>17</b>
Pump Manufacturer	LAYNE MEMPHIS	LAYNE MEMPHIS	LAYNE MEMPHIS	<b>18</b>
Year Installed	1968	1989	1989	<b>19</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>20</b>
Actual Capacity (gpm)	302	587	694	<b>21</b>
Pump Motor or Standby Engine Mfr	U S MOTORS	GENERAL ELECTRIC	GENERAL ELECTRIC	<b>22</b>
Year Installed	1992	1989	1989	<b>23</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>24</b>
Horsepower	25	40	60	<b>25</b>

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	WELL #4			<b>1</b>
Location	RYAN STREET			<b>2</b>
Purpose	P			<b>3</b>
Destination	D			<b>4</b>
Pump Manufacturer	GOULDS			<b>5</b>
Year Installed	1991			<b>6</b>
Type	VERTICAL TURBINE			<b>7</b>
Actual Capacity (gpm)	226			<b>8</b>
Pump Motor or Standby Engine Mfr	PLEUGER			<b>10</b>
Year Installed	1987			<b>11</b>
Type	ELECTRIC			<b>12</b>
Horsepower	100			<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b>
Year Installed				<b>23</b>
Type				<b>24</b>
Horsepower				<b>25</b>
				<b>26</b>



**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification number or name	GLENVIEW WEST	HORN PARK	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	4
			5
Year constructed	1966	1966	6
			7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	130	130	10
Total capacity in gallons	150,000	200,000	11
<b>WATER TREATMENT PLANT</b>			12
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	13
			14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	15
			16
Filters, type (gravity, pressure, other, none)	NONE	NONE	17
			18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.4000	1.0000	19
			20
Is a corrosion control chemical used (yes, no)?	Y	Y	21
			22
Is water fluoridated (yes, no)?	N	N	23
			24
			25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	3,642	0	0	0	3,642
P	D	4.000	44	0	0	0	44
M	D	6.000	43,641	0	0	0	43,641
P	D	6.000	647	0	0	0	647
M	D	8.000	14,453	0	0	0	14,453
P	D	8.000	12,484	0	0	0	12,484
M	D	10.000	16,605	0	0	0	16,605
P	D	10.000	2,997	0	0	0	2,997
P	D	16.000	2,416	0	0	0	2,416
<b>Total Within Municipality</b>			<b>96,929</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>96,929</b>
<b>Total Utility</b>			<b>96,929</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>96,929</b>

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	949	0	2	0	947	6	1
M	1.000	131	2	1	0	132	88	2
M	1.500	17	1	0	0	18		3
M	2.000	10	0	0	0	10		4
M	3.000	7	0	0	0	7		5
M	4.000	1	0	0	0	1		6
M	6.000	5	0	0	0	5		7
M	8.000	1	0	0	0	1		8
<b>Total Utility</b>		<b>1,121</b>	<b>3</b>	<b>3</b>	<b>0</b>	<b>1,121</b>	<b>94</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	450	0	14	(1)	<b>435</b>	14	<b>1</b>
0.750	649	54	15	0	<b>688</b>	84	<b>2</b>
1.000	23	3	2	0	<b>24</b>	7	<b>3</b>
1.500	26	1	0	0	<b>27</b>	3	<b>4</b>
2.000	17	0	0	0	<b>17</b>	6	<b>5</b>
3.000	9	2	0	0	<b>11</b>	4	<b>6</b>
6.000	3	1	1	0	<b>3</b>	1	<b>7</b>
<b>Total:</b>	<b>1,177</b>	<b>61</b>	<b>32</b>	<b>(1)</b>	<b>1,205</b>	<b>119</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	381	22	1	0	0	31	<b>435</b>	<b>1</b>
0.750	583	41	4	1	3	56	<b>688</b>	<b>2</b>
1.000	0	13	2	2	1	6	<b>24</b>	<b>3</b>
1.500	0	15	1	2	1	8	<b>27</b>	<b>4</b>
2.000	0	7	5	3	0	2	<b>17</b>	<b>5</b>
3.000	0	1	4	1	0	5	<b>11</b>	<b>6</b>
6.000	0	0	1	0	0	2	<b>3</b>	<b>7</b>
<b>Total:</b>	<b>964</b>	<b>99</b>	<b>18</b>	<b>9</b>	<b>5</b>	<b>110</b>	<b>1,205</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	<b>1</b>
Within Municipality	166	1	1		166	<b>2</b>
<b>Total Fire Hydrants</b>	<b>166</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>166</b>	
<b>Flushing Hydrants</b>						
	0				0	<b>3</b>
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	150
Number of distribution system valves end of year:	356
Number of distribution valves operated during year:	240

---

## WATER OPERATING SECTION FOOTNOTES

---

### Water Operation & Maintenance Expenses (Page W-05)

Account 602 - The utility incurred additional costs relating to lab testing completed during 1999.

Account 625 - The utility made repairs to the Main Street well building.

Account 635 - Increased costs related to cleaning of softners and salt tanks during 1999.

Account 902 - The utility did not replace an employee who retired during 1999. In addition, pension and insurance costs were reclassified to account 925.

Account 925 - Employee pension and insurance costs were reallocated to this account during 1999 from account 902.

Account 928 - Costs incurred in preparing water rate increase during 1999 and PSC charges for processing increase.

---

### Property Tax Equivalent (Water) (Page W-07)

The City of Brillion has authorized the property tax equivalent to be frozen at \$53,000.

---

### Sources of Water Supply - Ground Waters (Page W-11)

Well number 4 is emergency standby.

---

### Water Services (Page W-16)

Services were installed by customer. An estimated cost was used to record customer contributions.

---

### Meters (Page W-17)

An adjustment of 1 meter (5/8") was necessary to get the utility's meters per the PSC report to agree with physical records of the utility.

---

### Hydrants and Distribution System Valves (Page W-18)

---